



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 121 WEST RACINE STREET
P.O. BOX 396
JEFFERSON, WI 53549

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PAULA M. HEITZLER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/25/1999
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT**Utility Address:** 121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

When was utility organized? 10/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/2/1999**Period covered by most recent audit:** 01/01/98-12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BRUCE FOLBRECHT**Title:** SUPERINTENDENT**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** BFolbrecht@WPPISYS.ORG

Name: PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

121 WEST RACINE STREET

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

Name of utility commission/committee: JEFFERSON WATER AND ELECTRIC COMMISSION

Names of members of utility commission/committee:

MR STEVE ADAMS

MR ARNOLD BRAWDERS

MR ARTHUR BRODBECK

MR RICHARD FISCHER

MRS SUZANNE JOHANN

MR KENNETH NELSON

MR JERRY TENNYSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	8,279,677	7,795,615	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,773,609	6,361,045	2
Depreciation Expense (403)	451,338	410,333	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	301,466	298,733	5
Total Operating Expenses	7,526,413	7,070,111	
Net Operating Income	753,264	725,504	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	753,264	725,504	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,916	(1,090)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	148,333	171,150	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	152,249	170,060	
Total Income	905,513	895,564	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	3,828	10,298	13
Total Miscellaneous Income Deductions	3,828	10,298	
Income Before Interest Charges	901,685	885,266	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	263,384	268,244	14
Amortization of Debt Discount and Expense (428)	15,048	15,664	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	19	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	278,432	283,927	
Net Income	623,253	601,339	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,897,743	7,334,474	20
Balance Transferred from Income (433)	623,253	601,339	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	37,809	38,070	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,483,187	7,897,743	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest	148,333	5
Total (Acct. 419):	148,333	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
Legislative Activity	3,828	8
Total (Acct. 426):	3,828	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Long Term Debt Discount	37,809	10
Total (Acct. 435)--Debit:	37,809	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		7,958			7,958	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		4,042			4,042	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	4,042	0	0	4,042	
Net income (or loss)	0	3,916	0	0	3,916	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	698,317	7,581,360	0	0	8,279,677	1
Less: interdepartmental sales	0	62,908	0	0	62,908	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		4,966			4,966	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	698,317	7,513,486	0	0	8,211,803	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	118,834	11,516	130,350	1
Electric operating expenses	180,391	17,481	197,872	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	2,291	222	2,513	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	39,462	(39,462)	0	18
All other accounts	105,701	10,243	115,944	19
Total Payroll	446,679	0	446,679	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,476,282	14,561,857	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,300,227	3,922,657	2
Net Utility Plant	12,176,055	10,639,200	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,176,055	10,639,200	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,521	4,674	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	3,521	4,674	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	337,043	258,217	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	2,326,865	3,052,086	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	615,312	562,990	15
Other Accounts Receivable (143)	9,251	4,583	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	52,041	49,279	18
Materials and Supplies (151-163)	181,414	196,699	19
Prepayments (165)	5,086	6,075	20
Interest and Dividends Receivable (171)	6,384	12,420	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,533,396	4,142,349	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	593,722	646,555	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	593,722	646,555	
Total Assets and Other Debits	16,306,694	15,432,778	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	470,935	466,402	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,483,187	7,897,743	28
Total Proprietary Capital	8,954,122	8,364,145	
LONG-TERM DEBT			
Bonds (221-222)	4,990,000	5,155,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,990,000	5,155,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	755,675	594,535	33
Payables to Municipality (233)	43,696	46,674	34
Customer Deposits (235)	447	532	35
Taxes Accrued (236)	251,087	251,087	36
Interest Accrued (237)	129,449	133,933	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	43,116	36,016	41
Total Current and Accrued Liabilities	1,223,470	1,062,777	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	58,365	6,162	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	58,365	6,162	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,080,737	844,694	49
Total Liabilities and Other Credits	16,306,694	15,432,778	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,708,441	0	0	9,327,810	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	64,585			375,446	7
Total Utility Plant	6,773,026	0	0	9,703,256	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,049,225	0	0	3,251,002	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,049,225	0	0	3,251,002	
Net Utility Plant	5,723,801	0	0	6,452,254	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	968,289	2,954,368			3,922,657	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	122,839	328,499			451,338	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,805				5,805	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	5,973	15,251			21,224	9
Salvage	0	1,311			1,311	10
Other credits (specify):						11
Adjustments (Meters)	54				54	12
Total credits	134,671	345,061	0	0	479,732	13
Debits during year						14
Book cost of plant retired	25,759	37,717			63,476	15
Cost of removal	27,976	6,510			34,486	16
Other debits (specify):						17
Retired Meters		4,200			4,200	18
Total debits	53,735	48,427	0	0	102,162	19
Balance End of Year	1,049,225	3,251,002	0	0	4,300,227	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			164,203		164,203	181,131	3
Total Electric Utility					164,203	181,131	

Account	Total End of Year	Amount Prior Year	
Electric utility total	164,203	181,131	1
Water utility (154)	17,211	15,568	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	181,414	196,699	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 MORTGAGE REVENUE BONDS	2,733	181	618	1
1993 MORTGAGE REVENUE BONDS REFUNDING	12,291	181.1	143,590	2
LOSS ON ADVANCE REFUNDING	37,809	181.2	449,514	3
Total			593,722	
Unamortized premium on debt (251)				
NONE	0	251	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	466,402	1
Changes during year (explain):		
New Street Lights	4,533	2
Balance end of year	470,935	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Mortgage Revenue Bonds	12/01/1991	07/01/2001	5.87%	320,000	1
1993 Refunding Bonds	11/01/1992	07/02/2016	4.15%	4,670,000	2
Total Bonds (Account 221):				4,990,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,990,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	251,087	1
Accruals:		
Charged water department expense	94,731	2
Charged electric department expense	206,736	3
Charged sewer department expense		4
Other (explain):		
Joint Sewer Charges	2,114	5
Total Accruals and other credits	303,581	
Taxes paid during year:		
County, state and local taxes	251,087	6
Social Security taxes	26,070	7
PSC Remainder Assessment	10,326	8
Other (explain):		
Wis. Gross Receipts Tax	16,098	9
Total payments and other debits	303,581	
Balance end of year	251,087	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 MORTGAGE REVENUE BOND	16,658	29,689	33,318	13,029	1
1993 REFUNDING BONDS	117,275	233,695	234,550	116,420	2
Subtotal	133,933	263,384	267,868	129,449	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
blank	0			0	5
Subtotal	0	0	0	0	
Total	133,933	263,384	267,868	129,449	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	568,181	276,513	0	0	0	844,694	1
Add credits during year:							
For Services	41,487	5,937				47,424	2
For Mains	153,154	1,917				155,071	3
Other (specify):							
Hydrants/Street Lights	23,065	10,483				33,548	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	785,887	294,850	0	0	0	1,080,737	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	3,521	2
Total (Acct. 124):	3,521	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	246,125	9
Electric	369,187	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	615,312	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	9,251	14
Other (specify):		
NONE		15
Total (Acct. 143):	9,251	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Tax Roll	12,292	16
Joint Sewer Bill	39,749	17
Total (Acct. 145):	52,041	
Prepayments (165):		
Prepaid Insurance	5,086	18
Total (Acct. 165):	5,086	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
Dec.'s Sewer Bills due in Jan.	43,696	24
Total (Acct. 233):	43,696	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,049,633	9,104,224	0	0	15,153,857	1
Materials and Supplies	16,389	172,667	0	0	189,056	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,008,757	3,102,685	0	0	4,111,442	4
Customer Advances for Construction		32,264			32,264	5
Contributions in Aid of Construction	677,034	285,681	0	0	962,715	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,380,231	5,856,261	0	0	10,236,492	
Net Operating Income	149,317	603,947	0	0	753,264	8
Net Operating Income as a percent of						
Average Net Rate Base	3.41%	10.31%	N/A	N/A	7.36%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	468,668	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,190,465	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,659,133	
Net Income		
Net Income	623,253	5
Percent Return on Proprietary Capital	7.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Replacement of North Water Tower from 150,000 gallon to 750,000 gallon

2. Leaseholder changes.

3. Extensions of service.

Riverview Heights Subdivision - Electric and watermain extension
Browning Ave. - Electric extension
East Elementary - Electric extension
N. Parkway - Electric extension
S. Main - Electric conversion

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

June 30, 1999

Ms. Paula M. Heitzler, Office Manager
Jefferson Water and Electric Department
121 West Racine Street
Jefferson, WI 53549-1039

Re: Review of Utility Plant and Depreciation Expense

Dear Ms. Heitzler:

The following matter is brought to your attention resulting from a review of utility plant and depreciation expense in the 1998 annual report.

Page W-8, line 44, column (c), reports an \$11,094 addition to Account 398, Miscellaneous Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 5.88 percent is authorized for Account 398, effective January 1, 1999. The depreciation rate of 5.88 percent is based upon service life of 17 years and no net salvage.

If you have any questions, feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

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FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Staff email to Paul Heitzler re item of 5/24/1999 email response:

The question of the \$10,186 water payment and the \$31,004 electric payment made in 1998 to the City of Jefferson's Development Corporation for Promotion which was charged to Account 910, Sales Expenses for the water utility and to Account 913, Advertising Expense for the electric utility has been forwarded to me for review.

In regard to these payments, please provide complete details, etc. relative to them. What is the purpose of the City of Jefferson's Development Corporation? Who is it to benefit from the work of this entity? What benefit is there to the ratepayers of the Jefferson Water and Electric utilities for these payments. Who requested these payments from the Jefferson Utilities? Is there any resolution in the minutes of the utility commission authorizing these payments. If so, please provide a copy of that resolution.

Thank you

Douglas Sorge
Auditor
Division of Water, Compliance and Consumer Affairs
(608) 267-3799
sorged@psc.state.wi.us

Paula Heitzler of Jefferson's email response 5/24/1999:

Response to questions on our 1998 Annual Report:

1. \$10,186 reported in Sales Expense: The Jefferson Water and Electric Dept. contributes to the City of Jefferson's Development Corporation for promotion.
2. Difference in Transmission & Distribution Expenses between 1997 and 1998. In 1997 we had almost \$30,000 more in maintenance of water mains due to water main breaks. Also approx. \$17,000 was spent on sealing the reservoir at Well #2 due to a moisture migration problem.
3. We will use the recommended 5.88% depreciation rate for account 398.
4. We ran into problems isolating the water due to valve problems when 2-6" meters were going to be tested. We are working on replacing/repairing these valves so that they can be tested this year.

If you have any other questions, please feel free to e-mail me back or call 920-674-7711.

May 12, 1999

Ms. Paula M. Heitzler, Office Manager
Jefferson Water and Electric Department

FINANCIAL SECTION FOOTNOTES

121 West Racine Street
P.O. Box 396
Jefferson, WI 53549-0396

Re: 1998 Analytical Review File DWCCA-2750-ELE

Dear Ms. Heitzler:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Water Operation and Maintenance Expenses schedule, we noted that \$10,186 is reported for Sales Expense. Please furnish a detailed explanation of the costs reported as Sales Expense.
2. During our review of Water Operation and Maintenance Expenses schedule, we noted that total Transmission and Distribution Expenses decreased \$47,389 from 1997. Please give a brief explanation of this decrease.
3. Page W-8, line 44, column (c), reports an \$11,094 addition to Account 398, Miscellaneous Equipment. This is an account which was previously not used by the water utility. A depreciation rate of 5.88 percent is authorized for Account 398, effective January 1, 1999. The depreciation rate of 5.88 percent is based upon service life of 17 years and no net salvage.
4. During our review, we noted that only two of your 6" meters were tested in 1998 and none were replaced. Your meter classification schedule indicates that none of these meters are in stock. The testing interval for 6" meters is every year (Wis. Admin. Code § 185.76(1)). The PSC recommends that your 6" meters be tested annually, pursuant to the Administrative Code, or replaced.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine L. Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	686,499	1
Total Sales of Water	686,499	
Other Operating Revenues		
Forfeited Discounts (470)	1,817	2
Miscellaneous Service Revenues (471)	785	3
Rents from Water Property (472)	1,300	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,916	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,818	
Total Operating Revenues	698,317	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	88,678	9
Water Treatment Expenses (640-652)	57,394	10
Transmission and Distribution Expenses (660-678)	54,213	11
Customer Accounts Expenses (901-905)	16,921	12
Sales Expenses (910)	10,186	13
Administrative and General Expenses (920-932)	104,038	14
Total Operation and Maintenance Expenses	331,430	
Other Operating Expenses		
Depreciation Expense (403)	122,839	15
Amortization Expense (404-407)		16
Taxes (408)	94,731	17
Total Other Operating Expenses	217,570	
Total Operating Expenses	549,000	
NET OPERATING INCOME	149,317	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,167	137,364	298,047	4
Commercial	288	54,003	89,164	5
Industrial	27	287,305	242,315	6
Total Metered Sales to General Customers (461)	2,482	478,672	629,526	
Private Fire Protection Service (462)	24		11,574	7
Public Fire Protection Service (463)	0		0	8
Other Sales to Public Authorities (464)	35	33,497	45,399	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,541	512,169	686,499	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	0	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	1,817	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,817	
Miscellaneous Service Revenues (471):		
Private Well Permits	785	7
Total Miscellaneous Service Revenues (471)	785	
Rents from Water Property (472):		
Cable TV rental @ Well #4	1,300	8
Total Rents from Water Property (472)	1,300	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,916	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,916	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	62,908	17
Pumping Labor and Expenses (624)	3,431	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	13,536	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	233	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,570	25
Total Pumping Expenses	88,678	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	35,883	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	19,246	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	2,265	33
Total Water Treatment Expenses	57,394	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	7,169	36
Meter Expenses (663)	5,499	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,394	43
Maintenance of Transmission and Distribution Mains (673)	20,934	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	14,604	46
Maintenance of Meters (676)	1,343	47
Maintenance of Hydrants (677)	1,270	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	54,213	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,790	51
Customer Records and Collection Expenses (903)	11,131	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	16,921	
SALES EXPENSES		
Sales Expenses (910)	10,186	55
Total Sales Expenses	10,186	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	30,216	56
Office Supplies and Expenses (921)	10,870	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	4,050	59
Property Insurance (924)	1,380	60
Injuries and Damages (925)	7,082	61
Employee Pensions and Benefits (926)	34,341	62
Regulatory Commission Expenses (928)	7,077	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	211	65
Rents (931)		66
Maintenance of General Plant (932)	8,811	67
Total Administrative and General Expenses	104,038	
Total Operation and Maintenance Expenses	331,430	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		87,550	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,114	2
Net property tax equivalent		85,436	
Social Security		8,365	3
PSC Remainder Assessment		930	4
Other (specify): NONE			5
Total tax expense		94,731	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210768				3
County tax rate	mills		6.336732				4
Local tax rate	mills		4.144282				5
School tax rate	mills		12.558056				6
Voc. school tax rate	mills		1.559789				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.809627				10
Less: state credit	mills		1.603195				11
Net tax rate	mills		23.206432				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.144282				14
Combined School Tax Rate	mills		14.117845				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.262127				17
Total Tax Rate	mills		24.809627				18
Ratio of Local and School Tax to Total	dec.		0.736090				19
Total tax net of state credit	mills		23.206432				20
Net Local and School Tax Rate	mills		17.082031				21
Utility Plant, Jan. 1	\$	5,579,099	5,579,099				22
Materials & Supplies	\$	15,568	15,568				23
Subtotal	\$	5,594,667	5,594,667				24
Less: Plant Outside Limits	\$	156,273	156,273				25
Taxable Assets	\$	5,438,394	5,438,394				26
Assessment Ratio	dec.		0.933700				27
Assessed Value	\$	5,077,828	5,077,828				28
Net Local & School Rate	mills		17.082031				29
Tax Equiv. Computed for Current Year	\$	86,740	86,740				30
Tax Equivalent per 1994 PSC Report	\$	87,550					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	87,550					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	19,574		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	226,096	0	
PUMPING PLANT			
Land and Land Rights (320)	40,440		12
Structures and Improvements (321)	586,159		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	477,096		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,073		20
Total Pumping Plant	1,155,768	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	61,350	1,292	23
Total Water Treatment Plant	61,350	1,292	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,465		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			19,574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,522	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	226,096	
PUMPING PLANT				
Land and Land Rights (320)			40,440	12
Structures and Improvements (321)			586,159	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			477,096	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,073	20
Total Pumping Plant	0	0	1,155,768	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	3,813		58,829	23
Total Water Treatment Plant	3,813	0	58,829	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,465	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	402,048	812,138	26
Transmission and Distribution Mains (343)	2,337,900	379,645	27
Fire Mains (344)	0		28
Services (345)	391,519	63,914	29
Meters (346)	275,407	6,030	30
Hydrants (348)	251,915	55,142	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,667,254	1,316,869	
GENERAL PLANT			
Land and Land Rights (389)	2,414		33
Structures and Improvements (390)	46,336		34
Office Furniture and Equipment (391)	15,906	6,424	35
Computer Equipment (391.1)	50,322	3,446	36
Transportation Equipment (392)	58,663		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	38,358	455	39
Laboratory Equipment (395)	7,953		40
Power Operated Equipment (396)	2,169		41
Communication Equipment (397)	58,237	3,690	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0	11,094	44
Other Tangible Property (399)	0		45
Total General Plant	280,358	25,109	
Total utility plant in service directly assignable	5,390,826	1,343,270	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,390,826	1,343,270	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,214,186	26
Transmission and Distribution Mains (343)	14,756		2,702,789	27
Fire Mains (344)			0	28
Services (345)	1,217	25	454,241	29
Meters (346)	2,402	79	279,114	30
Hydrants (348)	1,677		305,380	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	20,052	104	4,964,175	
GENERAL PLANT				
Land and Land Rights (389)			2,414	33
Structures and Improvements (390)			46,336	34
Office Furniture and Equipment (391)	747		21,583	35
Computer Equipment (391.1)			53,768	36
Transportation Equipment (392)			58,663	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	306		38,507	39
Laboratory Equipment (395)			7,953	40
Power Operated Equipment (396)			2,169	41
Communication Equipment (397)	841		61,086	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			11,094	44
Other Tangible Property (399)			0	45
Total General Plant	1,894	0	303,573	
Total utility plant in service directly assignable	25,759	104	6,708,441	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	25,759	104	6,708,441	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	28,336	2.12%	4,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	28,336		4,378	
PUMPING PLANT				
Structures and Improvements (321)	107,465	2.50%	14,654	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	98,181	5.00%	23,855	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0	4.29%	2,234	15
Total Pumping Plant	205,646		40,743	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	18,231	6.67%	4,008	17
Total Water Treatment Plant	18,231		4,008	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	150,787	2.00%	16,162	19
Transmission and Distribution Mains (343)	193,978	0.80%	20,163	20
Fire Mains (344)	0			21
Services (345)	105,151	2.13%	9,007	22
Meters (346)	68,124	4.35%	12,060	23
Hydrants (348)	27,979	1.33%	3,688	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	546,019		61,080	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					32,714	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	32,714	
321					122,119	8
322					0	9
323					0	10
324					0	11
325					122,036	12
326					0	13
327					0	14
328					2,234	15
	0	0	0	0	246,389	
331					0	16
332	3,813				18,426	17
	3,813	0	0	0	18,426	
341					0	18
342		17,777			149,172	19
343	14,756	6,075			193,310	20
344					0	21
345	1,217	2,001		(25)	110,915	22
346	2,402			79	77,861	23
348	1,677	2,123			27,867	24
349					0	25
	20,052	27,976	0	54	559,125	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	15,200	2.86%	1,325	26
Office Furniture and Equipment (391)	6,064	8.33%	1,562	27
Computer Equipment (391.1)	34,667	14.29%	7,437	28
Transportation Equipment (392)	41,576	18.00%	5,972	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	28,504	7.14%	2,744	31
Laboratory Equipment (395)	1,960	5.00%	398	32
Power Operated Equipment (396)	2,169			33
Communication Equipment (397)	39,917	8.33%	4,970	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	170,057		24,408	
Total accum. prov. directly assignable	968,289		134,617	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 968,289		 134,617	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					16,525	26
391	747				6,879	27
391.1					42,104	28
392					47,548	29
393					0	30
394	306				30,942	31
395					2,358	32
396					2,169	33
397	841				44,046	34
397.1					0	35
398					0	36
399					0	37
	1,894	0	0	0	192,571	
	25,759	27,976	0	54	1,049,225	
					0	38
	25,759	27,976	0	54	1,049,225	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,264	42,264	1
February			37,941	37,941	2
March			42,455	42,455	3
April			42,873	42,873	4
May			46,505	46,505	5
June			50,803	50,803	6
July			51,375	51,375	7
August			42,264	42,264	8
September			47,011	47,011	9
October			49,550	49,550	10
November			43,745	43,745	11
December			45,068	45,068	12
Total for year	0	0	541,854	541,854	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				541,854	16
Less: Water sold				512,169	17
Losses and unaccounted for				29,685	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,744	21
Date of maximum: 6/3/1998					22
Cause of maximum:					23
Summer-Dry					
Minimum gallons pumped by all methods in any one day during reporting year				850	24
Date of minimum: 1/1/1998					25
Total KWH used for pumping for the year				979,244	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	1
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	2
SOUTH MARSHALL WEST MILWAU	4	735	18	2,000,000	Yes	3
EAST CHURCH STREET	5	924	16	1,500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	1
Location	WELL 5	WELL 2	WELL 2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	FM	FM	5
Year Installed	1996	1990	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	1,150	1,150	8
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	9
Year Installed	1996	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	100	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	14
Location	WELL 3	WELL 3	WELL 4	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FM	FM	FM	18
Year Installed	1950	1950	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	600	1,200	1,000	21
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	22
Year Installed	1950	1950	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	75	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 9	WELL 2	WELL 3	1
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FM	PEERLESS	JACKSON	5
Year Installed	1992	1990	1950	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	950	800	8
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	9
Year Installed	1992	1990	1950	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	30	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5		14
Location	MARSHALL W MILWAUKEE	EAST CHURCH STREET		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	WORTHINGTON	AMERICAN		18
Year Installed	1960	1996		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,400	950		21
Pump Motor or Standby Engine Mfr	IDEAL	GE		22
Year Installed	1960	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	75	60		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1998	1971	1990	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	150	150	150	10
				11
Total capacity in gallons	750,000	750,000	75,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1910	1910	1960	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	250	250	250	10
Total capacity in gallons	75,000	100,000	180,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)		NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	19
				20
Is a corrosion control chemical used (yes, no)?		Y	Y	21
				22
Is water fluoridated (yes, no)?		Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL 5 RESERVOIR 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1996		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons	93,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	36,995	0	0	0	36,995
M	D	6.000	74,230	0	630	0	73,600
M	D	8.000	28,257	8,661	180	0	36,738
M	D	10.000	41,042	400	900	0	40,542
M	D	12.000	11,335	180	700	0	10,815
Total Within Municipality			191,859	9,241	2,410	0	198,690
M	D	4.000	400	0	0	0	400
M	D	6.000	4,260	0	0	0	4,260
M	D	8.000	500	0	0	0	500
M	D	12.000	4,795	0	0	0	4,795
Total Outside of Municipality			9,955	0	0	0	9,955
Total Utility			201,814	9,241	2,410	0	208,645

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	565	0	1	0	564	21	1
M	0.750	678	0	0	0	678	8	2
L	1.000	4	0	0	0	4		3
M	1.000	829	92	1	0	920	148	4
M	1.250	18	0	0	0	18	11	5
M	1.500	77	2	1	0	78	4	6
M	2.000	53	2	0	0	55	3	7
M	4.000	27	0	0	0	27	2	8
M	6.000	19	0	0	0	19		9
M	8.000	8	1	1	0	8	1	10
M	10.000	4	0	0	0	4		11
Total Utility		2,282	97	4	0	2,375	198	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,544	25	30	1	2,540	21	1
0.750	7	0	0	0	7	0	2
1.000	87	2	0	0	89	4	3
1.500	12	2	0	0	14	1	4
2.000	53	2	0	0	55	7	5
3.000	2	1	0	0	3	0	6
4.000	4	0	0	0	4	1	7
6.000	5	0	0	0	5	2	8
Total:	2,714	32	30	1	2,717	36	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,168	196	7	14	1	154	2,540	1
0.750	1	0	0	0	0	6	7	2
1.000	8	59	8	4	2	8	89	3
1.500	0	8	0	3	1	2	14	4
2.000	0	23	7	14	1	10	55	5
3.000	0	0	0	1	0	2	3	6
4.000	0	0	0	3	0	1	4	7
6.000	0	0	4	1	0	0	5	8
Total:	2,177	286	26	40	5	183	2,717	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	10				10	1
Within Municipality	200	23	2		221	2
Total Fire Hydrants	210	23	2	0	231	
Flushing Hydrants						
	48		2		46	3
Total Flushing Hydrants	48	0	2	0	46	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	460
Number of distribution valves operated during year:	250

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Public Fire Protection is rolled into our water rates. Not a separate item.

Water Utility Plant in Service (Page W-08)

A new North Water Tower was constructed in 1998. The original tower had been retired in 1997. Final costs for removal (\$17,777) was shown in 1998.

Water Mains (Page W-17)

5,483' of 8" watermain was paid by the developer. The remaining footage was paid by the utility.

Water Services (Page W-18)

Two subdivisions were developed in 1998. One had 45 lots and another 41 lots. The developer paid for all costs. The remaining services were individual services where we billed the owner \$250 for each 1" service.

Meters (Page W-19)

A 5/8" meter had been junked in error.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	7,531,878	1
Total Sales of Electricity	7,531,878	
Other Operating Revenues		
Forfeited Discounts (450)	10,147	2
Miscellaneous Service Revenues (451)	1,744	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	36,655	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	936	7
Total Other Operating Revenues	49,482	
Total Operating Revenues	7,581,360	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,855,675	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	290,314	10
Customer Accounts Expenses (901-905)	60,603	11
Sales Expenses (911-916)	31,004	12
Administrative and General Expenses (920-932)	204,583	13
Total Operation and Maintenance Expenses	6,442,179	
Other Expenses		
Depreciation Expense (403)	328,499	14
Amortization Expense (404-407)		15
Taxes (408)	206,735	16
Total Other Expenses	535,234	
Total Operating Expenses	6,977,413	
NET OPERATING INCOME	603,947	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,147	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,147	
Miscellaneous Service Revenues (451):		
NSF Check Charges and Disconnect Fees	1,744	3
Total Miscellaneous Service Revenues (451)	1,744	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Pole Contacts - Ameritech and Marcus Cable	36,655	5
Total Rent from Electric Property (454)	36,655	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
1 1/2% Sales Tax Discount	936	7
Total Other Electric Revenues (456)	936	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,855,675	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	5,855,675	
Total Power Production Expenses	5,855,675	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	125,662	52
Overhead Line Expenses (583)	8,258	53
Underground Line Expenses (584)	1,829	54
Street Lighting and Signal System Expenses (585)	16,181	55
Meter Expenses (586)	6,037	56
Customer Installations Expenses (587)	22	57
Miscellaneous Distribution Expenses (588)	23,285	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	88,592	63
Maintenance of Underground Lines (594)	17,879	64
Maintenance of Line Transformers (595)	2,044	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	525	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	290,314	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	19,871	70
Customer Records and Collection Expenses (903)	35,765	71
Uncollectible Accounts (904)	4,967	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	60,603	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	31,004	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	31,004	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	60,494	78
Office Supplies and Expenses (921)	17,835	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	17,316	81
Property Insurance (924)	2,071	82
Injuries and Damages (925)	13,900	83
Employee Pensions and Benefits (926)	64,040	84
Regulatory Commission Expenses (928)	3,251	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	9,488	87
Rents (931)		88
Maintenance of General Plant (932)	16,188	89
Total Administrative and General Expenses	204,583	
Total Operation and Maintenance Expenses	6,442,179	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		163,536	1
Social Security		17,705	2
Wisconsin Gross Receipts Tax		16,098	3
PSC Remainder Assessment		9,396	4
Other (specify): NONE			5
Total tax expense		206,735	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210768				3
County tax rate	mills		6.336732				4
Local tax rate	mills		4.144282				5
School tax rate	mills		12.558056				6
Voc. school tax rate	mills		1.559789				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.809627				10
Less: state credit	mills		1.603195				11
Net tax rate	mills		23.206432				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.144282				14
Combined School Tax Rate	mills		14.117845				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.262127				17
Total Tax Rate	mills		24.809627				18
Ratio of Local and School Tax to Total	dec.		0.736090				19
Total tax net of state credit	mills		23.206432				20
Net Local and School Tax Rate	mills		17.082031				21
Utility Plant, Jan. 1	\$	8,982,756	8,982,756				22
Materials & Supplies	\$	181,131	181,131				23
Subtotal	\$	9,163,887	9,163,887				24
Less: Plant Outside Limits	\$	629,106	629,106				25
Taxable Assets	\$	8,534,781	8,534,781				26
Assessment Ratio	dec.		0.933700				27
Assessed Value	\$	7,968,925	7,968,925				28
Net Local & School Rate	mills		17.082031				29
Tax Equiv. Computed for Current Year	\$	136,125	136,125				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	163,536					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	311,855		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,279,287	7,142	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,257,917	32,743	38
Overhead Conductors and Devices (365)	1,051,454	25,291	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,163,509	202,724	41
Line Transformers (368)	1,072,447	132,858	42
Services (369)	484,800	24,765	43
Meters (370)	335,236	32,740	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	165,746	12,412	47
Total Distribution Plant	8,183,369	470,675	
GENERAL PLANT			
Land and Land Rights (389)	15,751		48
Structures and Improvements (390)	166,092		49
Office Furniture and Equipment (391)	26,323	6,567	50
Computer Equipment (391.1)	66,167	4,645	51
Transportation Equipment (392)	248,186		52
Stores Equipment (393)	20,318		53
Tools, Shop and Garage Equipment (394)	60,115	4,128	54
Laboratory Equipment (395)	30,925		55
Power Operated Equipment (396)	54,178		56
Communication Equipment (397)	9,214	3,074	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			311,855	34
Structures and Improvements (361)			0	35
Station Equipment (362)			2,286,429	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	3,720		1,286,940	38
Overhead Conductors and Devices (365)	2,243		1,074,502	39
Underground Conduit (366)			61,118	40
Underground Conductors and Devices (367)	10,000		1,356,233	41
Line Transformers (368)			1,205,305	42
Services (369)	819		508,746	43
Meters (370)	4,700	(4,200)	359,076	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	6,390		171,768	47
Total Distribution Plant	27,872	(4,200)	8,621,972	
GENERAL PLANT				
Land and Land Rights (389)			15,751	48
Structures and Improvements (390)			166,092	49
Office Furniture and Equipment (391)	2,345		30,545	50
Computer Equipment (391.1)			70,812	51
Transportation Equipment (392)	7,500		240,686	52
Stores Equipment (393)			20,318	53
Tools, Shop and Garage Equipment (394)			64,243	54
Laboratory Equipment (395)			30,925	55
Power Operated Equipment (396)			54,178	56
Communication Equipment (397)			12,288	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	697,269	18,414
Total utility plant in service directly assignable	8,880,638	489,089
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 8,880,638	 489,089

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	9,845	0	705,838
Total utility plant in service directly assignable	37,717	(4,200)	9,327,810
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	37,717	(4,200)	9,327,810

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	705,925	2.86%	65,289	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	391,381	4.63%	58,913	30
Overhead Conductors and Devices (365)	347,451	4.63%	49,216	31
Underground Conduit (366)	16,385	2.50%	1,528	32
Underground Conductors and Devices (367)	293,010	3.33%	41,954	33
Line Transformers (368)	252,953	3.03%	34,508	34
Services (369)	216,801	5.00%	24,839	35
Meters (370)	126,228	3.33%	11,561	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	145,371	4.00%	6,750	39
Total Distribution Plant	2,495,505		294,558	
GENERAL PLANT				
Structures and Improvements (390)	73,837	3.33%	5,531	40
Office Furniture and Equipment (391)	16,960	7.69%	2,187	41
Computer Equipment (391.1)	45,250	14.29%	9,788	42
Transportation Equipment (392)	200,690	18.00%	15,249	43
Stores Equipment (393)	11,261	4.00%	812	44
Tools, Shop and Garage Equipment (394)	36,364	10.00%	6,219	45
Laboratory Equipment (395)	13,874	10.00%	3,093	46
Power Operated Equipment (396)	53,563	10.00%	5,417	47
Communication Equipment (397)	7,064	8.33%	896	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	458,863		49,192	
Total accum. prov. directly assignable	2,954,368		343,750	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					771,214	28
363					0	29
364	3,720	2,648			443,926	30
365	2,243	1,834	516		393,106	31
366					17,913	32
367	10,000	322			324,642	33
368			720		288,181	34
369	819	1,616			239,205	35
370	4,700		75	(4,200)	128,964	36
371					0	37
372					0	38
373	6,390	90			145,641	39
	27,872	6,510	1,311	(4,200)	2,752,792	
390					79,368	40
391	2,345				16,802	41
391.1					55,038	42
392	7,500				208,439	43
393					12,073	44
394					42,583	45
395					16,967	46
396					58,980	47
397					7,960	48
398					0	49
399					0	50
	9,845	0	0	0	498,210	
	37,717	6,510	1,311	(4,200)	3,251,002	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>2,954,368</u>		<u>343,750</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	37,717	6,510	1,311	(4,200)	3,251,002

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.26	28.49	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	3.00	20.59	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.07	8.91	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)	0.03	3.39	7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	3	3
Total	3	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	296	8
Total	319	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
Total	2	13
Total customers on rural lines at end of year	321	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	23,933	Sunday	01/04/1998	10:00	13,285
February	02	23,209	Tuesday	02/10/1998	10:00	12,676
March	03	23,532	Tuesday	03/10/1998	10:00	12,794
April	04	22,879	Wednesday	04/15/1998	11:00	12,876
May	05	25,594	Tuesday	05/19/1998	14:00	12,786
June	06	28,556	Thursday	06/25/1998	14:00	13,159
July	07	28,906	Tuesday	07/14/1998	14:00	14,033
August	08	28,097	Friday	08/21/1998	14:00	14,365
September	09	25,461	Friday	09/18/1998	14:00	14,600
October	10	24,202	Thursday	10/15/1998	11:00	14,555
November	11	24,532	Thursday	11/05/1998	14:00	13,481
December	12	24,614	Tuesday	12/15/1998	11:00	13,113
Total		303,515				161,723

System Name WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		166,020	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		166,020	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		161,723	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		161,723	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		4,297	27
Total Energy Losses		4,297	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.5882%	29
Total Disposition of Energy		166,020	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Residential	RG-1	2,782	23,283	1
Rural Residential	RG-1	278	3,071	2
Total Sales for Residential Sales		3,060	26,354	
Commercial & Industrial				
Commercial and Indept.	CG-1	425	11,607	3
Rural Commercial	CG-2	38	1,206	4
Small Power & Rural Small Power	CP-1	24	6,868	5
Large Power & Rural Large Power	CP-2	13	22,616	6
Industrial Power	CP-3	4	92,560	7
Total Sales for Commercial & Industrial		504	134,857	
Public Street & Highway Lighting				
Street Lighting	MS-1	1	512	8
Total Sales for Public Street & Highway Lighting		1	512	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,565	161,723	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,385,130	6,465	1,391,595	1
		189,927	885	190,812	2
0	0	1,575,057	7,350	1,582,407	
		776,361	3,238	779,599	3
		82,190	452	82,642	4
23,168		387,772	1,271	389,043	5
61,075	65,510	1,077,624	6,535	1,084,159	6
178,142	184,986	3,539,257	18,958	3,558,215	7
262,385	250,496	5,863,204	30,454	5,893,658	
		55,821	(8)	55,813	8
0	0	55,821	(8)	55,813	
				0	9
0	0	0	0	0	
262,385	250,496	7,494,082	37,796	7,531,878	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	JEFFERSON		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	138000		4
Point of Metering	CRAWFISH SUB		5
Total of 12 Monthly Maximum Demands -- kW	303,515		6
Average load factor	74.9294%		7
Total Cost of Purchased Power	5,855,674		8
Average cost per kWh	0.0353		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	6,384	7,128	12
February	6,064	6,233	13
March	6,684	7,025	14
April	6,387	6,397	15
May	6,042	7,210	16
June	7,068	7,106	17
July	7,387	7,184	18
August	6,839	7,969	19
September	6,809	7,575	20
October	6,984	7,695	21
November	6,324	7,364	22
December	6,706	7,454	23
Total kWh (000)	79,678	86,340	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed	Type	RPM	Voltage (kV)	kWh Generated by Each Unit During Yr. (000's)	Rated Unit Capacity kW	kVA	Total Rated Plant Capacity (kW)	Total Maximum Continuous Capacity (kW)
(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
Total				0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total Rated Plant Capacity		Total Maximum Continuous Plant Capacity (kW)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	<u>Rated Unit Capacity</u>		
					kW (n)	kVA (o)	(p)
							(q)

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	48,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW					7
Dt and Hr of Such Maximum Demand					8
					9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,049	916	53,948	1
Acquired during year	213	58	6,855	2
Total	4,262	974	60,803	3
Retired during year	110			4
Sales, transfers or adjustments increase (decrease)		(4)	(200)	5
Number end of year	4,152	970	60,603	6
Number end of year accounted for as follows:				7
In customers' use	3,864	744	39,138	8
In utility's use	34	13	6,815	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	254	213	14,650	12
Total end of year	4,152	970	60,603	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	250	19	24,686	1
Sodium Vapor	100	252	124,082	2
Sodium Vapor	150	18	12,733	3
Sodium Vapor	250	62	81,025	4
Sodium Vapor	400	13	23,770	5
Total		364	266,296	
Ornamental				
Mercury Vapor	250	4	6,030	6
Sodium Vapor	70	28	16,842	7
Sodium Vapor	100	148	68,171	8
Sodium Vapor	150	9	6,066	9
Sodium Vapor	250	70	94,818	10
Sodium Vapor	400	14	34,502	11
Total		273	226,429	
Other				
Other	67	93	19,465	12
Total		93	19,465	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Adjustments (-\$4,200) in Electric Meters (370) Entry for retiring electric meters in 1997 was forgotten. Did entry in 1998.

Accumulated Provision for Depreciation - Electric (Page E-08)

Acct. 396 - Adjustment will be made in 1999. Plant in Service Value is \$54,178. Accumulated Provision for Depreciation on 396 is \$58,980. Need adjustment for \$4,802.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify): NONE		4
Total tax expense		<u><u>0</u></u>

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	<u>0</u>	<u>0</u>	
 COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	<u>0</u>	<u>0</u>	
 TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE